

## Chapter 12

### **State Board of Accounts/Bookkeeping Process and Prescribed Forms**

#### **State Board of Accounts**

Charlie Pride (library supervisor) [cpride@sboa.in.gov](mailto:cpride@sboa.in.gov)

Todd Austin (back-up) [taustin@sboa.in.gov](mailto:taustin@sboa.in.gov)

302 W. Washington Street, E418

Indianapolis, Indiana

317-232-2521

<http://www.IN.gov/sboa>

#### **The Role of the State Board of Accounts**

- To serve the citizens of Indiana by providing to the State of Indiana, its agencies and political subdivisions, on-time quality services at the best possible value.
- To help make Indiana's citizen-run government a workable concept.
- To perform financial and compliance audits of state and local governments
- To prescribe forms and uniform accounting systems.
- To provide training for public officials and employees.
- To publish manuals, newsletters, and technical bulletins.
- To consult with officials on the state and local level.

#### **State Board of Accounts and Libraries**

- Performs financial and compliance audits of state and local government.
- Prescribes forms and uniform accounting systems.
- Provides training for public officials and employees.

#### **Workshops**

- **Budget Clinics** are held late spring, often June, in cooperation with the Department of Local Government Finance and the Library Development Office of the Indiana State Library. New legislation, accounting changes, and budgeting matters are discussed at these clinics.

- **Bookkeeping workshops** are conducted each fall for new library directors, treasurers, and bookkeepers; the meeting is scheduled in early November. Accounting forms prescribed for libraries are discussed at these workshops as well as bookkeeping and financial statement preparation. In addition, libraries are given guidance on various recurring issues and audit positions.

#### The Accounting and Uniform Compliance Guidelines Manual for Libraries

- Published and updated annually by the State Board of Accounts to assist officers and employees of public libraries. The latest version Reissued 2010.
- This manual is now on the web and can be downloaded at:  
<http://www.in.gov/sboa/2404.htm>
- The manual includes important information about library board and employee responsibilities, revenue sources, allowable expenditures, budgeting, operating procedures, and uniform compliance guidelines.
- Referred to as the “Budget Manual”, you may request copies from the State Board of Accounts, at 1-317-232-2521.

You can then search the manual using the “find” function of your document program.

#### Approved Ledger Sheets

- Libraries can use either prescribed ledger sheets specifically approved for library bookkeeping or those prescribed for cities and towns.

#### Computerized Bookkeeping Systems

- If a library board wants to change to a computerized bookkeeping system, they must first see if the forms produced by that system have previously been approved by State Board of Accounts.
- If another library has had a computerized bookkeeping software program approved by State Board of Accounts and your library plans to use the exact same set of forms, etc. for bookkeeping, you do not have to get prior approval to use the system.
- If the system has not already been approved by the State Board of Accounts, you will have to follow State Board of Accounts procedures for getting the forms approved. \*See a sample letter in this Survival Guide Chapter – Prescribed Forms to start this process.
- You cannot begin using the new system until it has been formally approved by the State Board of Accounts.
- A list of libraries and their bookkeeping systems is included in this chapter.

### **Annual Library Audit Checklist**

- A good tool to use for knowing what types of records need to be kept.
- An Audit Checklist is included in this chapter.

### **Bookkeeping Questions**

- When a question arises concerning library bookkeeping, State Board of Accounts has people at the state level as well as in the field who can answer your questions.
- The telephone number for State Board of Accounts is 1-317-232-2521.
- Their website is <http://www.IN.gov/sboa/> .

## Prescribed Forms

The State Board of Accounts is charged by law with the responsibility of prescribing and installing a system of accounting and reporting which shall be uniform for every public office and every public account of the same class. [IC 5-11-1-2]

**All governmental units are required by law to use the forms prescribed by State Board of Accounts;** however, if it is desirable to use a different form or to have a prescribed form modified to conform for computer applications, a letter and three copies of the proposed form may be submitted to the State Board of Accounts for approval. No form should be printed and placed into use, other than a prescribed form, without prior approval.

As a result of advances in computer technology, some computer hardware, software, and application systems can now produce exact replicas of the forms prescribed by the State Board of Accounts.

The State Board of Accounts prescribes the required accounting system forms, but does not specify the source from which the forms must be obtained. Therefore, the State Board of Accounts will not take exception to the use of forms which provide exact replications of the prescribed forms created by computer printer or utilizing continuous form computer paper. These exact replications must be identical to the prescribed forms in format, titles and locations of data. The exact replicas are not required to be submitted to the State Board of Accounts for approval and each form should be identified as "Prescribed By the State Board of Accounts" in the same location as is printed on the prescribed forms.

The use of computer-generated prescribed forms should be brought to the attention of the Field Examiner during the next regularly scheduled audit. The forms and computer system generating the forms are subject to a technical computer audit based upon the results of the Field Examiner's risk assessment.

## Form Approval Process

The use of a vendor software system is the responsibility of the library board in accordance with its statutory authority. If the library board desires to use forms generated by a particular software program, it may pass a resolution stating such a preference.

The **resolution and a letter** should be sent to the State Board of Accounts for compliance with applicable statutes and regulations and to provide assurance that a library does indeed desire to use the forms. The forms submitted should be very similar to the prescribed system (same headings and titles, information, etc.). Otherwise, a cross-reference to the prescribed form intended to be replaced should be submitted.

**The State Board of Accounts approval is based upon compliance with the conditions outlined in this section. Compliance with these conditions will be reviewed during subsequent audits. Thereafter, other libraries may use any forms previously approved for the original library using that particular software program.**

**Any forms not previously reviewed and approved by the State Board of Accounts will need to go through the traditional form approval process. However, once approved, the new process as summarized below may be utilized.**

**Summarization of the Form Approval Process**

1. The Library Board passes a resolution in a public meeting stating the desire to use forms generated by a specific software program.
2. A copy of the resolution, along with information in the sample is sent to the State Board of Accounts by the Library Board, along with a sample of all reports and forms of the system. The forms submitted should be very similar to the prescribed system (same headings, titles, information, etc.). Otherwise, a cross-reference to the prescribed form intended to be placed must be submitted.
3. The Library Board receives an approval letter from the State Board of Accounts and begins using the forms without any further approvals in the future unless the forms change.
4. Previously approved forms for an accounting system do not have to be sent in for approval. The Library Board does need to send a letter to State Board of Accounts stating which accounting system is going to be used. A suggested form letter can be found in the appendix of the Accounting and Uniform Compliance Guidelines Manual for Libraries.

**Form Approval Conditions**

1. The forms and systems shall be subject to further review and recommendations during the audits of the Library to allow for on-site review, as well as to ensure compliance with current statutes.
2. Any other Forms, Checks, Receipts, etc., necessary to complete the system shall be submitted to the State Board of Accounts for approval. The Library should continue to maintain all prescribed forms not otherwise covered by an approval.
3. All transactions that occur in the system must be recorded. Transactions can be maintained on-line, on backup tapes, microfilmed, or printed on hardcopy. These transactions include, but are not limited to: all input transactions, transactions that generate receipts, transactions that generate checks, master file updates, and all transactions that affect the ledgers in any way. For all information maintained on the system, the system must be designed in such a manner that changes to a transaction file cannot occur without being processed through an application.
4. The ability must not exist to change data after being posted. If an error is discovered after the entry has been posted, then a separate correcting entry must be made. Both the correcting entry and the original entry must be maintained.

5. If the unit owns the source code, sufficient controls must exist to prevent unauthorized modification. If the unit does not own the source code, upon request or in the event the vendor no longer provides maintenance service for the system, the vendor shall provide representatives of the State Board of Accounts with access to all computer source code for this system. In addition, the vendor shall provide representatives of the State Board of Accounts with a document describing the operating system used, the language that the source code is written in, the name of the compiler used, and the structure of the data files including data file names and data file descriptions, field names and field descriptions for the system upon request.
6. Any Checks, Receipts, Purchase Orders, Deposit Advices or other prescribed forms that require numbering shall be serially prenumbered by the printing supplier prior to delivery to the Library. All receipts are to be printed at the time money is received. Furthermore Checks, Receipts, Purchase Orders or Deposit Advices shall not be presigned and shall have duplicates. An approved check register may be used to meet the duplicate requirement for checks.
7. Recap sheets for each depository for deposit advices, if applicable, will be maintained indicating direct deposits. Individual wage assignment agreements will be kept on file to support direct deposit.
8. Checks drawn on multiple bank accounts should only occur as a result of compliance with the Public Depository Law.

## **FORMS FOR USE BY LIBRARIES**

Many of the forms are found in the Appendix of State Board of Accounts Accounting and Uniform Compliance Guidelines Manual for Libraries. Other electronic forms can be found on SBoA website at <http://www.in.gov/sboa/2416.htm>.

### **Library Form #**

1	Financial and Appropriation Record
1A	Financial and Appropriation Record
1B	Financial and Appropriation Record
1C	Financial and Appropriation Record
2	Warrant (in duplicate)
3	Daily Record of Desk Collections
4	Accounts Payable Voucher

### **Title**

### **General Budget Form #**

53	Bond Register
86	Contractor's Combination Bid Bond and Bond for Construction
86A	Contractor's Bond for Construction
96	Contractor's Bid for Public Work
98	Purchase Order
99	Payroll Schedule
99A	Employees Service Record
99B	Employees Earnings Record
99C	Employee's Weekly (Work Period) Earnings Record
99P	Publisher's Claim
100R	Certified Report of Names, Address, Duties and Compensation of Public Employees
101	Mileage Claim
350	Register of Investments
351	Register of Insurance
352	Receipt
359	Ledger of Appropriations, Encumbrances, Disbursements and Balances
364	Accounts Payable Voucher Register
369	General Fixed Asset Account Group Ledger
370	Receipt Register

### **Title**

## **Other Forms - Suggested Format**

Certificate of County Auditor  
Certificate of Secretary of Appropriating Body  
Certified Copy of Additional Appropriation  
Conflict of Interest Disclosure  
Form Approval Letter  
Library Appropriation Resolution  
Notice to Taxpayers of Proposed Additional Appropriations  
Petition to Appeal  
Proof of Posting of Notice of Additional Appropriations  
Resolution to Reduce Current Operating Budget



# Annual Library Audit Checklist

## **Background Information**

The library should have available or be able to obtain quickly the following information:

- a. **Name and address of library, plus any branches**
- b. **Population of service area as of latest official census** (Indiana State Library, Library Development Office can give you this number)
- c. **Names and addresses of officials**, including
  - Library Trustees
  - Library Director
  - Library Attorney
  - Library Insurance Agent
  - Library Accountant
- d. **Major state statute(s) under which library operates**
- e. **Date of library establishment** (Indiana State Library, Library Development Office can give you this information)
- f. **Terms of library trustees** (there should be a file in the director's office or business office that has the certificates of appointment with the appropriate date for each library board member; also, the appointing authorities should have this information)
- g. **All library policies in effect**, including
  - General policies
  - Rules and regulations
  - Personnel policies
  - Resolutions as contained in minutes or other records
  - Minutes of regular and special board meetings
  - Index to above material, if available
- h. **Library personnel records**, including
  - Personnel files
  - Annual leave and sick-leave records
  - Payroll records, including time cards
- i. **Name and address of all depositories and all account numbers and authorized signatures**

- j. **All Insurance policies in effect during the audit period**
- k. **General ledger, balance sheets, and other accounting records**
- l. **Schedule of investment transactions by fund for the period covered**
- m. **Invoices, purchase orders, and receiving reports for the period covered**
- n. **Bank statements, including checking, for period covered**
- o. Details of any new bond issues, significant contracts, and lease agreements
- p. **Copy of any other audit prepared for the library during the period covered**
- q. **Summary of all litigation involving the library during the period covered, including an administrative evaluation of the probable outcome**
- r. **Copies of all lease agreements involving facilities and equipment**

**Review of General Actions** (Yes or No)

- ☐ Yes    Has any property or thing of value been loaned, pledged, granted, or
- ☐ No      otherwise conveyed to anyone during the past year, other than
- through normal routines of circulation?
- ☐ Yes    Does the accounting system make it possible to show that the library
- ☐ No      has complied with all applicable legal provisions?
- ☐ Yes    Are all major accounting entities separated by Funds? Does a deficit
- ☐ No      exist in any Fund at year-end?
- ☐ Yes    Has any library officer or employee accepted anything of value,
- ☐ No      whether in form of service, loan, thing, or promise, from anyone
- doing business with the library?

- ☐ Yes    Are there persons on the library payroll not performing work for the  
☐ No      library?
- ☐ Yes    Has any library official or employee used influence or their vote to  
☐ No      obtain expenditures of public funds for himself or a concern in which  
            he has an interest?
- ☐ Yes    Have all previous critical audit discrepancies been corrected? If not,  
☐ No      list those not corrected and explain delay in correction.
- ☐ Yes    Is the library involved in any lawsuit, either as plaintiff or defendant?  
☐ No
- ☐ Yes    Are minutes taken at all meetings of the library board?  
☐ No
- ☐ Yes    Is all official action taken by the library board done so at a properly  
☐ No      announced public meeting?
- ☐ Yes    Are special meetings of the library board announced at regular  
☐ No      meetings?
- ☐ Yes    Are library records maintained in accordance with applicable  
☐ No      retention standards?
- ☐ Yes    Does the library have bonding or surety coverage for individuals  
☐ No      with access to library funds?
- ☐ Yes    Does the library follow the applicable regulations with respect to bid  
☐ No      laws for purchase and disposal of surplus items?
- ☐ Yes    Does the library keep financial records in accordance with applicable  
☐ No      state guidelines?

**Review of Financial Actions** (Yes or No)

- ☐ Yes    Is there security pledged for the balances in the bank accounts?  
☐ No
- ☐ Yes    Does the library pay a monthly charge or fee for the bank accounts  
☐ No      maintained by the library?
- ☐ Yes    Are funds in excess of those needed for normal operation invested  
☐ No      in interest-bearing accounts or securities?

- ☐ Yes    Are restricted funds (those provided for special purposes other than  
☐ No    general operations) loaned to other funds?
- ☐ Yes    Does the library maintain proper accounts for petty cash, including a  
☐ No    receipt for all disbursements?
- ☐ Yes    Does the library use petty cash funds to cash personal checks, hold NSF  
☐ No    checks, make loans or cash advances?
- ☐ Yes    Does the library keep clear and separate accounting records for the  
☐ No    receipt and expenditure of general taxes, special purpose taxes, and  
       other monies received?
- ☐ Yes    Does the library utilize tax monies received in special funds only for the  
☐ No    purpose specified in those funds?
- ☐ Yes    Does the library make deposits intact and promptly?  
☐ No
- ☐ Yes    Does the library take adequate internal precautions, both physical and  
☐ No    clerical, to protect its cash collections such as fines and fees?
- ☐ Yes    Did the library board adopt and approve a legal appropriation document  
☐ No    or budget listing both expected revenues and proposed expenditures?
- ☐ Yes    Did expenditures exceed estimated revenues?  
☐ No
- ☐ Yes    Did the library make expenditures in accordance with its approved  
☐ No    budget?
- ☐ Yes    Did the library make its expenditures either by check or supported bank  
☐ No    memoranda, except for petty cash?
- ☐ Yes    Did the library make payroll changes, including pay increases, in  
☐ No    accordance with approved procedures adopted by the library board or  
       other governing authority?
- ☐ Yes    Did the library make payment of any salary bonuses or retroactive pay  
☐ No    increases?
- ☐ Yes    Did the library make advance wages or salaries to any staff member?  
☐ No
- ☐ Yes    Did the library pay staff for annual vacation in lieu of their taking it? If so,  
☐ No    is this in accordance with approved procedures adopted by the library  
       board or other governing authority?
- ☐ Yes    Did the library make travel reimbursements in accordance with approved  
☐ No    procedures, including approval by the responsible official either verbally  
       or in writing?

- ☐ Yes Did the library require receipts for travel expenses such as hotels, airline tickets, meals, etc.?  
☐ No  
☐ Yes Does the library have documented justification for any lump sum advances or allowances paid to officials or employees?  
☐ No  
☐ Yes Does the library have an established policy for the use of gasoline or other credit cards?  
☐ No  
☐ Yes Does the library conduct a physical inventory on movable equipment and furnishings?  
☐ No  
☐ Yes Does the library conduct a physical inventory on consumable materials and supplies?  
☐ No  
☐ Yes Have expenditures for such items as floral or memorial gifts and contributions to private or public organizations been made in accordance with appropriate policies or regulations?  
☐ No

**Review of Purchasing Actions** (Yes or No)

- ☐ Yes Does the library have established and documented purchasing procedures?  
☐ No  
☐ Yes Do all departments, divisions, or employees comply with existing purchasing procedures?  
☐ No  
☐ Yes Does the library clear all purchases through a central purchasing office?  
☐ No  
☐ Yes Does the library ensure against purchasing in excessive amounts?  
☐ No  
☐ Yes Does the library require purchase orders for purchase?  
☐ No  
☐ Yes Are the purchase orders pre-numbered and adequately safeguarded?  
☐ No  
☐ Yes Does a purchase order require adequate approval before funds are obligated?  
☐ No  
☐ Yes Can any department purchase its own materials directly from vendors?  
☐ No  
☐ Yes Does the library follow approved policies and regulations on materials and services for which a bid is required?  
☐ No  
☐ Yes Does the library ever split purchases in order to avoid applicable bid guidelines?  
☐ No

Do receiving reports on items purchased and/or delivered include: (Yes or No)

☐ Yes    Details of items received at time of delivery?

☐ No

Do receiving reports on items purchased and/or delivered include: (Yes or No)

☐ Yes    Verification and certification of items received by a responsible  
☐ No    library employee?

☐ Yes    Does the library use the receiving report as part of the  
☐ No    documentation for the disbursement of payments?

☐ Yes    Does the library take precaution against theft and waste of  
☐ No    supplies?

**State laws which may bear on the audit**

- Annual financial and operations reports
- Code of ethics
- Conflict of Interest
- Dual office holding
- Fixed asset accounting
- Leases
- Local government budget and appropriations
- Open meetings
- Sale or disposal of property
- Public bid
- Public records

(Adapted from "YOUR ANNUAL AUDIT" and "SYSTEM SURVEY AND COMPLIANCE QUESTIONNAIRE". Office of the Legislative Auditor, State of Louisiana. Used with permission.)Source: Wozny, Jay. Checklists for Public Library Managers. Scarecrow Press, New Jersey.

RESOLUTION  
00-01

WHEREAS, the \_\_\_\_\_ Library finds that it is beneficial to utilize the financial software from a single vendor and,

WHEREAS, Name of Software Vendor has provided financial software systems and updates to Indiana libraries which contain procedures and produce forms that are required and approved by Indiana State Board of Accounts and State Board of Tax Commissioners.

NOW THEREFORE BE IT RESOLVED that the Library adopts Name of Software Vendor financial software systems and requests that the Indiana State Board of Accounts approve all forms which have been previously submitted by \_\_\_\_\_ Library and any updates and revisions provided in the future for use by the \_\_\_\_\_ Library.

APPROVED by the Library Board of Trustees of \_\_\_\_\_ Library, \_\_\_\_\_ County, Indiana.  
THIS 2nd DAY OF MARCH 2000.

_____	PRESIDENT
_____	VICE PRESIDENT
_____	MEMBER
_____	MEMBER
_____	MEMBER
_____	MEMBER

ATTEST: \_\_\_\_\_  
Secretary

Sample

## LETTERHEAD OF GOVERNMENTAL UNIT

State Board of Accounts  
 302 West Washington Street  
 4th Floor, Room E418  
 Indianapolis, Indiana 46204-2765

Re: Form Approvals

The (NAME OF GOVERNING BODY) passed the attached resolution concerning usage of forms for the (NAME OF GOVERNMENTAL UNIT).

The (NAME OF GOVERNING BODY) is ultimately responsible for all forms and systems to be used. Accordingly, we are requesting to be authorized to use the forms and systems provided (1) for (NAME OF LIBRARY WHICH FIRST RECEIVED AN APPROVAL) as these forms were approved by our Office in writing as of (DATE OF ORIGINAL APPROVAL). We will abide by the form approval requirements as stated in the "Accounting and Compliance Guidelines for Libraries" and during audits by the State Board of Accounts.

The (NAME OF GOVERNING BODY) will notify you in writing if desiring to discontinue use of the system approved. Any forms that are not in an all inclusive approved package would still need to be approved by your Office. Furthermore, if we desire to use any forms which have changed since the date of original approval above, and those forms have not received a written approval from your Office, we will immediately submit those forms for approval.

We also understand the process of a letter and resolution are not an attempt to provide preferential treatment to any vendor but instead are an effort to expedite the form approval process required by statute and regulation. Finally, we are aware that any system or hardware changes initiated by a vendor and the resultant costs, are vendor, market or consumer demand driven.

\_\_\_\_\_  
 (PRESIDENT OR CHAIRMAN OF THE GOVERNING BODY)

\_\_\_\_\_  
 (DATE)

\_\_\_\_\_  
 (CHIEF EXECUTIVE OFFICER)

\_\_\_\_\_  
 (DATE)

- (1) The first Library approved would have a period after the word "provided" and the rest of the sentence would be deleted. All other Libraries requesting use of that system should show the information stated after the word "provided."

Sample



**2010 Indiana Public Library Statistics**  
**Table 14 – Automated Bookkeeping and Circulation Statistics**

<b>Library name</b>	<b>Automated Bookkeeping System</b>	<b>Integrated Library System</b>	<b>Library Catalog Online</b>
ADAMS PL SYSTEM	CompuTrain LAP	Evergreen Indiana	Yes
AKRON CARNEGIE PL	AVC Technology	Follett	Yes
ALEXANDRIA-MONROE PL	AVC Technology	Evergreen Indiana	Yes
ALEXANDRIAN PL	CompuTrain LAP	SirsiDynix Symphony	Yes
ALLEN CO PL	Fundware	SIRSI/Symphony	Yes
ANDERSON PL	Kintera Fundware	SirsiDynix Horizon	Yes
ANDREWS-DALLAS TWP PL		Evergreen Indiana	Yes
ARGOS PL	CompuTrain LAP	Winnebago Spectrum	Yes
ATTICA PL	AVC Technology	Evergreen Indiana	Yes
AURORA PL DISTRICT	Banyan Data Systems	TLC Library.Solution 4.0	Yes
AVON-WASHINGTON TWP PL	Blackbaud	SIRSI	Yes
BARTHOLOMEW CO PL	CompuTrain LAP	SirsiDynix Symphony	Yes
BARTON REES POGUE MEMORIAL PL	QuickBooks	Evergreen Indiana	Yes
BATESVILLE MEMORIAL PL	CompuTrain LAP	Evergreen Indiana	Yes
BEDFORD PL	Banyan Data Systems	Sirsi/Dynix Horizon	Yes
BEECH GROVE PL	AVC Technology	LIBRARY FX	Yes
BELL MEMORIAL PL	CompuTrain LAP	Follett Destiny	Yes
BENTON CO PL		Evergreen Indiana	Yes
BERNE PL	CompuTrain LAP	Infovision Evolve	Yes
BICKNELL-VIGO TWP PL		Winnebago Spectrum	Yes
BLOOMFIELD-EASTERN GREENE CO PL	Banyan Data Systems	Evergreen Indiana	Yes
BOONVILLE-WARRICK CO PL		SirsiDynix Classic	No
BOSWELL-GRANT TWP PL		Evergreen Indiana	Yes
BOURBON PL	CompuTrain LAP	EOS International	Yes
BRAZIL PL	CompuTrain LAP	Evergreen Indiana	Yes

**2010 Indiana Public Library Statistics**  
**Table 14 – Automated Bookkeeping and Circulation Statistics**

BREMEN PL	CompuTrain LAP	Innovated Interfaces, Inc.	Yes
BRISTOL-WASHINGTON TWP PL		TLC Library Solutions	Yes
BROOK-IROQUOIS-WASHINGTON TWP PL	AVC Technology	SIRS Mandarin	Yes
BROOKSTON-PRAIRIE TWP PL		Evergreen Indiana	Yes
BROWN CO PL	Banyon Data Systems	Follett Destiny	Yes
BROWNSBURG PL	Blackbaud Fundware	Polaris	Yes
BROWNSTOWN PL	AVC Technology	Evergreen Indiana	Yes
BUTLER PL	CompuTrain LAP	Evergreen Indiana	Yes
CAMBRIDGE CITY PL	AVC Technology	Surpass	Yes
CAMDEN-JACKSON TWP PL		Follett	No
CANNELTON PL		Winnebago CIRC/CAT 7.0.1	No
CARMEL CLAY PL	Solomon	SirsiDynix Symphony	Yes
CARNEGIE PL OF STEUBEN CO	CompuTrain LAP	Evergreen Indiana	Yes
CENTERVILLE-CENTER TWP PL	CompuTrain LAP	Evergreen Indiana	Yes
CHARLESTOWN CLARK CO PL	Blackbaud Fundware	TLC Library Solutions	Yes
CHURUBUSCO PL	CompuTrain LAP	Sagebrush	No
CLAYTON-LIBERTY TWP PL		Follett	Yes
CLINTON PL	AVC Technology	Evergreen Indiana	Yes
COATESVILLE-CLAY TWP PL		Evergreen Indiana	Yes
COLFAX-PERRY TWP PL		Evergreen Indiana	Yes
CONVERSE-JACKSON TWP PL		Follett Destiny	Yes
COVINGTON-VEEDERSBURG PL	AVC Technology	Book Systems Atrium	Yes
CRAWFORD CO PL		Follett	Yes
CRAWFORDSVILLE DISTRICT PL	AVC Technology	Polaris ILS	Yes
CROWN POINTCOMM PL	Banyan Data Systems	Innovated Interfaces, Inc.	Yes
CULVER-UNION TWP PL	CompuTrain LAP	Evergreen Indiana	Yes
DANVILLE-CENTER TWP PL	AVC Technology	Polaris ILS	Yes
DARLINGTON PL			No

**2010 Indiana Public Library Statistics**  
**Table 14 – Automated Bookkeeping and Circulation Statistics**

DELPHI PL	CompuTrain LAP	SirsiDynix Symphony	Yes
DUBLIN PL		Surpass 2.0	No
DUNKIRK PL	AVC Technology	Winnebago Spectrum 5.3	No
EARL PARK PL		SIRS M3-Mandarin	Yes
EAST CHICAGO PL	Blackbaud Fundware 7.60	Innovated Interfaces, Inc.	Yes
ECKHART PL	Kintera (American Fundware)	TLC Library Solutions	Yes
EDINBURGH WRIGHT-HAGEMAN PL	AVC Technology	AVC Technology	Yes
ELKHART PL	Banyan Data Systems	Polaris	Yes
EVANSVILLE-VANDEBURGH PL	MAS 90	Innovative Interfaces-Innopac	Yes
FAIRMOUNT PL			No
FARMLAND PL	AVC Technology	Biblionix Apollo	No
FAYETTE CO PL	AVC Technology	SirsiDynix Symphony	Yes
FLORA-MONROE TWP PL	CompuTrain LAP	Evergreen Indiana	Yes
FORT BRANCH-JOHNSON TWP PL	AVC Technology	Polaris 3.6	Yes
FORTVILLE-VERNON TWP PL	AVC Technology	AVC Technology FX	Yes
FRANCESVILLE-SALEM TWP PL		Infovision Evolve	Yes
FRANKFORT-CLINTON CO CONT PL	AVC Technology	Polaris	Yes
FRANKLIN CO PL DISTRICT	AVC Technology	Evergreen Indiana	Yes
FREMONT PL	CompuTrain LAP	TLC Library Solutions	Yes
FULTON CO PL	CompuTrain LAP	Evergreen Indiana	Yes
GARRETT PL	AVC Technology	TLC Library Solutions	Yes
GARY PL	ACCUFUND	SIRSI UNICORN	Yes
GAS CITY-MILL TWP PL	CompuTrain LAP	Polaris	Yes
GOODLAND & GRANT TWP PL		Koha/SCION	Yes
GOSHEN PL	CompuTrain LAP	Dynix	Yes
GREENSBURG-DECATUR CO CONT PL	AVC Technology	Evergreen Indiana	Yes
GREENTOWN & EASTERN HOWARD SCHOOL PL	CompuTrain LAP	Follett	Yes

**2010 Indiana Public Library Statistics**  
**Table 14 – Automated Bookkeeping and Circulation Statistics**

GREENWOOD PL	AVC Technology	Evergreen Indiana	Yes
HAGERSTOWN-JEFFERSON TWP PL	AVC Technology	Evergreen Indiana	Yes
HAMILTON EAST PL	Keystone	SirsiDynix Unicorn	Yes
HAMILTON NORTH PL	CompuTrain LAP	Evergreen Indiana	Yes
HAMMOND PL	AVC Technology	Innovated Interfaces, Inc.	Yes
HANCOCK CO PL	BUCS Fund Accounting	SIRSI	Yes
HARRISON CO PL	CompuTrain LAP	SirsiDynix Symphony	Yes
HARTFORD CITY PL		Follett	No
HENRY HENLEY PL			No
HUNTINGBURG PL	CompuTrain LAP	Evergreen Indiana	Yes
HUNTINGTON CITY-TWP PL	AVC Technology	SirsiDynix symphony	Yes
HUSSEY-MAYFIELD MEMORIAL PL	Blackbaud	Evergreen Indiana	Yes
INDIANAPOLIS-MARION CO PL	Blackbaud - The Financial Edge	SirsiDynix Horizon	Yes
JACKSON CO PL	AVC Technology	Evergreen Indiana	Yes
JASONVILLE PL	Keystone	Follett	No
JASPER CO PL	AVC Technology	TLC Library Solutions	Yes
JASPER-DUBOIS CO CONT PL	AVC Technology	TLC Library Solutions	Yes
JAY CO PL	AVC Technology	Evergreen Indiana	Yes
JEFFERSON CO PL	AVC Technology	Evergreen Indiana	Yes
JEFFERSONVILLE TWP PL	AVC Technology	Vubis (Infor Library Solutions)	Yes
JENNINGS CO PL	CompuTrain LAP	Evergreen Indiana	Yes
JOHNSON CO PL	Banyan Data Systems	SIRSI DYNIX	Yes
JONESBORO PL			No
JOYCE PL			No
KENDALLVILLE PL	Banyan Data Systems	Evergreen Indiana	Yes
KENTLAND-JEFFERSON TWP PL	CompuTrain LAP	SIRS M3-Mandarin	Yes
KEWANNA-UNION TWP PL	Concourse		No

**2010 Indiana Public Library Statistics**  
**Table 14 – Automated Bookkeeping and Circulation Statistics**

KINGMAN-MILLCREEK PL		Follett Circulation Plus/Catalog Plus	No
KIRKLIN PL		Evergreen Indiana	Yes
KNIGHTSTOWN PL		Libraryworld	Yes
KNOX CO PL		Innovative Interfaces Millennium	Yes
KOKOMO-HOWARD CO PL	CYMA	Innovative Interfaces Millennium	Yes
LA CROSSE PL	CompuTrain LAP	Follett	No
LA GRANGE CO PL	Peachtree	Evergreen Indiana	Yes
LA PORTE CO PL	Blackbaud Fundware	Innovated Interfaces, Inc.	Yes
LADOGA-CLARK TWP PL		Evergreen Indiana	Yes
LAKE CO PL	CompuTrain LAP	SirsiDynix Horizon 7.5	Yes
LAWRENCEBURG PL	Banyan Data Systems	Polaris	Yes
LEBANON PL	CompuTrain LAP	Evergreen Indiana	Yes
LIGONIER PL		Evergreen Indiana	Yes
LINCOLN HERITAGE PL	QuickBooks Pro 25	Evergreen Indiana	Yes
LINDEN CARNEGIE PL		Evergreen Indiana	Yes
LINTON PL	Banyan Data Systems	Evergreen Indiana	Yes
LOGANSPOUT-CASS CO PL	CompuTrain LAP	Polaris	Yes
LOOGOOTEE PL		Evergreen Indiana	Yes
LOWELL PL	AVC Technology	SirsiDynix Horizon	Yes
MARION PL	CompuTrain LAP	SirsiDynix Horizon	Yes
MATTHEWS PL			No
MELTON PL	CompuTrain LAP	Evergreen Indiana	Yes
MICHIGAN CITY PL	Banyan Data Systems	SirsiDynix Unicorn	Yes
MIDDLEBURYCOMM PL	CompuTrain LAP	TLC Library Solutions	Yes
MIDDLETOWN FALL CREEK TWP PL	AVC Technology	Evergreen Indiana	Yes
MILFORD PL	AVC Technology	Evergreen Indiana	Yes
MISHAWAKA-PENN-HARRIS PL	CompuTrain LAP	Innovative Interfaces, Inc.	Yes
MITCHELLCOMM PL		Evergreen Indiana	Yes

**2010 Indiana Public Library Statistics**  
**Table 14 – Automated Bookkeeping and Circulation Statistics**

MONON TOWN & TWP PL	CompuTrain LAP	Evergreen Indiana	Yes
MONROE CO PL	Banyan Data Systems	Polaris	Yes
MONTEREY-TIPPECANOE TWP PL		Infovision Evolve	Yes
MONTEZUMA PL	AVC Technology	Book Systems Concourse	Yes
MONTICELLO-UNION TWP PL	CompuTrain LAP	Evergreen Indiana	Yes
MONTPELIER-HARRISON TWP PL	Excel Spreadsheet	Follett	No
MOORESVILLE PL	CompuTrain LAP	Evergreen Indiana	Yes
MORGAN CO PL	AVC Technology	Evergreen Indiana	Yes
MORRISSEAN REEVES LIBRARY	AVC Technology	SirsiDynix Symphony	Yes
MUNCIE-CENTER TWP PL	Banyan Data Systems	TLC Library Solutions	Yes
NAPPANEE PL	CompuTrain LAP	EOSi-Q Series	Yes
NEW ALBANY-FLOYD CO PL	Kintera Fundware	SirsiDynix Horizon	Yes
NEW CARLISLE & OLIVE TWP PL	CompuTrain LAP	Follett Destiny	Yes
NEW CASTLE-HENRY CO PL	AVC Technology	SirsiDynix Symphony	Yes
NEW HARMONY WORKINGMEN'S INSTITUTE	CompuTrain LAP	Athena	Yes
NEWTON CO PL	AVC Technology	Follett	No
NOBLE CO PL	CompuTrain LAP	Evergreen Indiana	Yes
NORTH JUDSON-WAYNE TWP PL	In house spreadsheet application	Sagebrush/Spectrum	Yes
NORTH MADISON CO PL SYSTEM	AVC Technology	TLC Library Solutions	Yes
NORTH MANCHESTER PL	AVC Technology	Follett Destiny	Yes
NORTH WEBSTERCOMM PL		Evergreen Indiana	Yes
OAKLAND CITY-COLUMBIA TWP PL	AVC Technology	Infovision Evolve	Yes
ODON WINKELPLECK PL		Evergreen Indiana	Yes
OHIO CO PL	Banyan Data Systems	Follett Destiny	Yes
OHIO TWP PL SYSTEM	Banyan Data Systems	Polaris	Yes
ORLEANS TOWN & TWP PL	CompuTrain LAP	Book Systems Concourse	Yes
OSGOOD PL	AVC Technology	Book Systems Atrium	Yes

**2010 Indiana Public Library Statistics**  
**Table 14 – Automated Bookkeeping and Circulation Statistics**

OTTERBEIN PL		Evergreen Indiana	Yes
OWEN CO PL	CompuTrain LAP	SirsiDynix	Yes
OWENSVILLE CARNEGIE PL	CompuTrain LAP	Infovision Evolve	Yes
OXFORD PL		Evergreen Indiana	Yes
PAOLI PL	CompuTrain LAP	Evergreen Indiana	Yes
PEABODY PL	Banyan Data Systems	SIRSI	Yes
PENDLETONCOMM PL	CompuTrain LAP	Polaris	Yes
PENN TWP PL			No
PERU PL		SIRSI	Yes
PIERCETON & WASHINGTON TWP PL	Excel Spreadsheet		No
PIKE CO PL	AVC Technology	Evergreen Indiana	Yes
PLAINFIELD-GUILFORD TWP PL	Banyan Data Systems	Evergreen Indiana	Yes
PLYMOUTH PL	CompuTrain LAP	Innovated Interfaces, Inc.	Yes
PORTER CO PL SYSTEM	CompuTrain LAP	Dynix Horizon	Yes
POSEYVILLE CARNEGIE PL		Evergreen Indiana	Yes
PRINCETON PL	AVC Technology	Evergreen Indiana	Yes
PULASKI CO PL	CompuTrain LAP	Infovision Evolve	Yes
PUTNAM CO PL		Polaris	Yes
REMINGTON-CARPENTER TWP PL		Follett Destiny	Yes
RIDGEVILLE PL			No
ROACHDALE-FRANKLIN TWP PL		Evergreen Indiana	Yes
ROANN PAW-PAW TWP PL			No
ROANOKE PL		Evergreen Indiana	Yes
ROCKVILLE PL		Follett	Yes
ROYAL CENTER-BOONE TWP PL			No
RUSHVILLE PL		Polaris	Yes
SALEM-WASHINGTON TWP PL		InfoCentre	Yes
SCOTT CO PL	AVC Technology	Polaris	No

**2010 Indiana Public Library Statistics**  
**Table 14 – Automated Bookkeeping and Circulation Statistics**

SHELBYVILLE-SHELBY CO PL	AVC Technology	AVC Technology	Yes
SHERIDAN PL	AVC Technology	AVC Technology	Yes
SHOALS PL		Evergreen Indiana	Yes
SOUTH WHITLEY-CLEVELAND TWP PL	CompuTrain LAP	Evergreen Indiana	Yes
SPEEDWAY PL	Blackbaud Fundware	SirsiDynix	Yes
SPENCER CO PL	Computrain LAP (payroll only)	Evergreen Indiana	Yes
SPICELAND TOWN-TWP PL			No
ST JOSEPH CO PL	CompuTrain LAP	Innovated Interfaces, Inc.	Yes
STARKE CO PL SYSTEM	CompuTrain LAP	Polaris	Yes
SULLIVAN CO PL	AVC Technology	Koha	Yes
SWAYZEE PL			No
SWITZERLAND CO PL	AVC Technology	Evergreen Indiana	Yes
SYRACUSE-TURKEY CREEK TWP PL	AVC Technology	Evergreen Indiana	Yes
TELL CITY-PERRY CO PL	CompuTrain LAP	SIRS Mandarin	Yes
THORNTOWN PL	CompuTrain LAP	Evergreen Indiana	Yes
TIPPECANOE CO PL	Banyan Data Systems	SirsiDynix Symphony 3.3.1	Yes
TIPTON CO PL	CompuTrain LAP	SirsiDynix Horizon	Yes
TYSON LIBRARY ASSOCIATION, INC	QuickBooks	Evergreen Indiana	Yes
UNION CITY PL	AVC Technology		No
UNION CO PL		Evergreen Indiana	Yes
VAN BUREN PL	CompuTrain LAP	Evergreen Indiana	Yes
VERMILLION CO PL		Evergreen Indiana	Yes
VIGO CO PL	American Fundware	Innovated Interfaces, Inc.	Yes
WABASH CARNEGIE PL	AVC Technology	Polaris	Yes
WAKARUSA-OLIVE & HARRISON TWP PL		SirsiDynix	Yes
WALKERTON-LINCOLN TWP PL		Surpass Central	No
WALTON & TIPTON TWP PL	AVC Technology	Follett/AVC	Yes



**2010 Indiana Public Library Statistics**  
**Table 14 – Automated Bookkeeping and Circulation Statistics**

WANATAH PL		Follett	No
WARREN PL		Evergreen Indiana	Yes
WARSAWCOMM PL	Banyan Data Systems	TLC Library Solutions	Yes
WASHINGTON CARNEGIE PL	CompuTrain LAP	Follett Destiny	Yes
WASHINGTON TWP PL		Evergreen Indiana	Yes
WATERLOO-GRANT TWP PL	CompuTrain LAP	Evergreen Indiana	Yes
WAVELAND-BROWN TWP PL		Evergreen Indiana	Yes
WELLS CO PL	AVC Technology	SirsiDynix	Yes
WEST LAFAYETTE PL		Evergreen Indiana	Yes
WEST LEBANON-PIKE TWP PL		Evergreen Indiana	Yes
WESTCHESTER PL	AVC Technology	Polaris	Yes
WESTFIELD-WASHINGTON PL	AVC Technology	Evergreen Indiana	Yes
WESTVILLE-NEW DURHAM TWP PL			No
WHITING PL	AVC Technology	Sirsi/Dynix Unicorn System	Yes
WILLARD LIBRARY OF EVANSVILLE	Peachtree	EOS Web	Yes
WILLIAMSPORT-WASHINGTON TWP PL	AVC Technology	Folletts Library Automation Solutions	Yes
WINCHESTERCOMM PL	AVC Technology	Evergreen Indiana	Yes
WOLCOTTCOMM PL		Evergreen Indiana	Yes
WORTHINGTON JEFFERSON TWP PL		Evergreen Indiana	Yes
YORK TWP PL			No
YORKTOWN-MOUNT PLEASANT TWP PL	Keystone Key Budget	Follett Destiny	Yes

*This page left intentionally blank*